

IN THE SENATE OF THE UNITED STATES.

MARCH 1, 1865.

Read twice and referred to the Committee on Finance.

AN ACT

Amendatory of certain acts imposing duties upon foreign importations.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*
3 That section six of an act entitled "An act to increase the
4 duties on imports, and for other purposes," approved June
5 thirty, eighteen hundred and sixty-four, be amended in para-
6 graph, marked "second," by striking out after the words "on
7 finer and lighter goods of like description," the words "ex-
8 ceeding one hundred threads and;" and that section eighteen
9 of the said act be amended by inserting therein after the
10 words "raw cotton," in parenthesis, the words "and raw silk as
11 reeled from the cocoon or not further advanced than tram,
12 thrown, or organzine."

1 SEC. 2. *And be it further enacted,* That from and after
2 the day when this act takes effect, in addition to the duties
3 heretofore imposed by law on the importation of the articles

4 mentioned in this section, there shall be levied, collected, and
5 paid the following duties and rates of duty, that is to say :

6 On brandy, rum, gin, and whiskey, and on cordials,
7 liquors, arrack, absynthe, and all other spirituous liquors and
8 spirituous beverages, fifty cents per gallon of first proof, and
9 less strength, and shall be increased in proportion for any
10 greater strength than the strength of first proof.

11 On spun silk for filling, in skins or cops, ten per centum
12 ad valorem.

13 On iron bars for railroads or inclined planes, fifteen cents
14 per one hundred pounds.

1 SEC. 3. *And be it further enacted*, That from and after
2 this act takes effect, in lieu of the duties heretofore imposed
3 by law on the importation of the articles mentioned in this
4 section, there shall be levied, collected, and paid the follow-
5 ing duties and rates of duty—that is to say :

6 On cotton, five cents per pound.

7 On illuminating oil and naphtha, benzine, and benzole,
8 refined or produced from the distillation of coal, asphaltum,
9 shale, peat, petroleum, or rock oil, or other bituminous sub-
10 stances used for like purposes, forty cents per gallon.

11 On crude petroleum or rock oil, twenty cents per gallon.

12 On crude coal oil, fifteen cents per gallon.

13 On tobacco stems, fifteen cents per pound.

14 On ready-made clothing of silk, or of which silk shall be

15 a component material of chief value, sixty per centum ad va-
16 lorem.

17 On quicksilver, fifteen per centum ad valorem.

1 SEC. 4. *And be it further enacted,* That section fifteen
2 of an act entitled “An act increasing, temporarily, the duties
3 on imports, and for other purposes,” approved July fourteen,
4 eighteen hundred and sixty-two, be, and the same hereby is,
5 amended so as to impose a tax or tonnage duty of thirty
6 cents per ton in lieu of “ten cents,” as therein mentioned:
7 *Provided,* That the receipts of vessels paying tonnage duty
8 shall not be subject to the tax provided in section one hun-
9 dred and three of “An act to provide internal revenue to sup-
10 port the government, to pay interest on the public debt, and
11 for other purposes,” approved June thirtieth, eighteen hun-
12 dred and sixty-four.

1 SEC. 5. *And be it further enacted,* That the term
2 statuary, as used in the laws now in force, imposing duties on
3 foreign importations, shall be understood to include profes-
4 sional productions of a statuary, or of a sculptor only.

1 SEC. 6. *And be it further enacted,* That in all cases
2 where there is, or shall be imposed any ad valorem rate of
3 duty on any goods, wares, or merchandise, imported into the
4 United States, and in all cases where the duty imposed by
5 law shall be regulated by, or directed to be estimated or based
6 upon the value of the square yard, or of any specified quan-

7 tity or parcel of such goods, wares, or merchandise, it shall
8 be the duty of the collector within whose district the same
9 shall be imported or entered, to cause the actual market
10 value or wholesale price thereof, at the period of the expor-
11 tation to the United States, in the principal markets
12 of the country from which the same shall have been im-
13 ported into the United States, to be appraised, and such
14 appraised value shall be considered the value upon which
15 duty shall be assessed. That it shall be lawful for the
16 owner, consignee, or agent of any goods, wares, or mer-
17 chandise, which shall have been actually purchased or
18 procured otherwise than by purchase, at the time and
19 not afterwards, when he shall produce his original in-
20 voice or invoices to the collector and make and verify
21 his written entry of his goods, wares, or merchandise,
22 as provided by section thirty-six of the act of
23 March two, seventeen hundred and ninety-nine, entitled "An
24 act to regulate the collection of duties on imports and tonnage,"
25 to make such addition in the entry to the cost or value given
26 in the invoice as in his opinion may raise the same to the
27 actual market value or wholesale price of such goods, wares,
28 or merchandise, at the period of exportation to the United
29 States, in the principal markets of the country from which
30 the same shall have been imported, and it shall be the duty of
31 the collector within whose district the same may be imported

32 or entered, to cause such actual market value or whole-
33 sale price to be appraised in accordance with the pro-
34 visions of existing laws, and if such appraised value shall
35 exceed, by ten per centum or more, the value so declared in
36 the entry, then, in addition to the duties imposed by law on
37 the same, there shall be levied, collected and paid a duty of
38 twenty per centum ad valorem on such appraised value:
39 *Provided*, That the duty shall not be assessed upon
40 an amount less than the invoice or entered value, any
41 act of Congress to the contrary notwithstanding: *And*
42 *provided, further*, That the sections twenty-third and twenty-
43 fourth of the act approved June thirtieth, eighteen
44 hundred and sixty-four, entitled "An act to increase duties
45 on imports, and for other purposes," and all acts and parts of
46 acts requiring duties to be assessed upon commissions, broker-
47 age, costs of transportation, shipment, trans-shipment, and
48 other like costs and charges incurred in placing any goods,
49 wares, or merchandise on shipboard, and all acts or parts of
50 acts inconsistent with the provisions of this section, are hereby
51 repealed.

1 SEC. 7. *And be it further enacted*, That so much of an
2 act entitled "An act to authorize protection to be given to
3 citizens of the United States who may discover deposits of
4 guano," approved August eighteen, eighteen hundred and
5 fifty-six, as prohibits the export thereof, is hereby repealed.

1 SEC. 8. *And be it further enacted,* That this act shall
2 take effect on and after the first of April, eighteen hundred
3 and sixty-five.

1 SEC. 9. *And be it further enacted,* That so much of
2 sections thirty-nine, forty, forty-one, forty-two, forty-three,
3 and forty-four of the act entitled "An act to regulate the
4 collection of duties on imports and tonnage," approved March
5 second, seventeen hundred and ninety-nine, as requires the
6 branding or marking, and certifying of casks, chests, ves-
7 sels, and cases containing distilled spirits or teas, be, and the
8 same is hereby, revived, to be executed under such rules and
9 regulations as shall be prescribed by the Secretary of the
10 Treasury.

1 SEC. 10. *And be it further enacted,* That the Secretary
2 of the Treasury be, and he is hereby, authorized to increase
3 to any sum, not exceeding fifteen hundred dollars, the salary
4 or compensation of any deputy collector of customs, whose
5 compensation is now limited by law to a lower sum.

Passed the House of Representatives March 1, 1865.

Attest:

EDWARD McPHERSON, *Clerk,*